

IN THE UNITED STATES PATENTS AND TRADEMARK OFFICE

K-2073CIP

: Yoshihiro Katsumata

Title

: FLEXIBLE POLYURETHANE FOAM

Serial No. : 10/642,493

Filed

: August 18, 2003

Group Art Unit: 1711

Examiner : John Coney

Hon. Commissioner for Patents

P.O. Box 1450, Alexandria, VA 22313-1450

June 13, 2005

AMENDMENT

Sir:

In response to the second Action of March 15, 2005, please amend the application, as follows:

Amendments to the Claims

Remarks